Appendix Two
Non-BUDGET PREP Users
Required FY 2005 Budget Forms

For agencies unable to prepare their entire basic request in BudgetPrep at all levels, these forms must be prepared in Excel (Forms 102, 103, 104, 105, 360, 400, and 600 are also available in WORD).

In general, start with the Program (300+) level forms first; followed by forms for the Line Item/Division (200) level; and finally prepare the Department (100) level forms. Please note that the roll-up of state funds (General Fund, Uniform School Fund, and Transportation Fund) for the actual and authorized years must equal appropriations for those years. See *FY 2005 Budget Guidelines Tables* at:

http://governor.utah.gov/gopb/budget.html

Submit electronic files and three hard copy sets by September 29, 2003. Agencies are encouraged to submit draft copies early to GOPB analysts for review prior to submitting the official three hard copies.

I. List of Forms to be prepared for the Department (100) level.

Form 100	Department Revenue and Expenditure Category Summary
Form 101	Department Line Item Summary
Form 102	Summary of Significant Factors Effecting Budget Increase Requests ***(NEW)***
Form 103	Mission Statement, Goals/Objectives, and Recent Accomplishments
Form 104	Legislative Intent Statements
Form 105	Preliminary Legislative Issue Analysis/Recommendation
Form 150	Department Budget Increase Summary - FY 2005 Building Blocks
Form 151	Department Budget Increase Summary - FY 2004 Supplementals

II. List of Forms to be prepared at the Line Item/Division (200) level. These forms must be prepared for the Line Item/Division (200) level and consolidated into the 100-level documents.

Form 200	Line Item Revenue and Expenditure Category Summary
Form 201	Program Summary Within Line Item
Form 210A	Statement of Purpose and Justification for Nonlapsing Authority ***(NEW)***
Form 210B	Nonlapsing Summary by Line Item
Form 225	Schedule of Fees
Form 250	Operation and Maintenance Expenditures

III. List of Forms to be prepared at the Program (300) level. The following forms must be prepared for the Program (300) level and consolidated into the 200-level documents.

Form 300	Program Revenue and Expenditure Category Summary
Form 301	Program Expenditure Detail
Form 330	Program Salaries Summary
Form 333	Detail of Employee Benefits
Form 334	Cost-of-Living Adjustment (COLA) - Detail of One Percent Change
Form 335	Performance and Productivity (Merit) - Detail of One Percent Change

Form 360	Program Description
Form 361	Performance Measures Inventory
Form 370	Federal Funding Detail
Form 371	Summary of Dedicated Credits
Form 383	Leases
Form 383A	Requested Lease Detail
Form 400	Request for Increase in Funds for FY 2005 Budget
Form 600	Request for Funds for FY 2004 Supplemental

Instructions for Preparation of FY 2005 Budget Forms

a) FORMS TO BE PREPARED AT THE DEPARTMENT (100) LEVEL

Form 100, Department Revenue and Expenditure Category Summary, lists all sources of financing for the department and details department expenditures by category of expense (personal services, travel, current expense, etc.) This form must equal the total of all **200** forms for the entire department. Beginning balances must equal the absolute value of the closing balances for the previous year. Total financing must equal total expenditures, and all figures must be rounded to the nearest $100. All "total" rows and columns, plus the percentage increase are automatically calculated by the spreadsheet.

Form 101, Department Line Item Summary, summarizes the expenditure total for each department by line item. Totals must be provided for the FY 2003 actual year, the work program for the FY 2004 authorized year, the base request for FY 2005, and the budget increase request for FY 2005 for all new or expanded programs. The total request and percentage increase are automatically calculated by the spreadsheet. The form should list expenditure totals for each line item of appropriation within the department, and, therefore, should be the total of all **201** forms.

Form 102, Summary of Significant Factors Effecting Budget Increase Requests, complies with legislative intent language found in HB 1, Appropriations Act, line item 4, as passed in the 2003 General Session. This intent language requires all state departments and institutions to prepare a one page summary of the significant factors driving their various budget requests for FY 2004 and FY 2005. This summary should be included with the submission of your budget package to the Governor's Office of Planning and Budget (GOPB). GOPB will forward this form on to the Office of the Legislative Fiscal Analyst prior to the stated deadline of November 1, 2003. Departments and agencies should also be prepared to speak to this form during the November Executive Appropriations Committee meeting.

Form 103, Mission Statement, Goals/Objectives, and Recent Accomplishments, highlights the department mission statement and collects information on department goals and objectives. Space is also provided to collect data on recent department accomplishments. Use the samples as guidelines for simple, concise statements.

Form 104, Legislative Intent Statements, summarizes information on all legislative intent statements requested by the department.

Form 105, Preliminary Legislative Issue Analysis/Recommendation, summarizes information on all proposed legislation or other significant issues that may affect the department regardless of whether the department is supporting the legislation or whether the legislation will cause a financial impact on the department. Agencies are required to submit a form for each piece of potential legislation it is aware of.

Form 150, Department Budget Increase Summary - FY 2005 Building Blocks, provides a summary of all department FY 2005 ongoing and one-time budget increase requests, ranked in priority order. Each department must submit one **Form 150** summarizing, in priority order, all FY 2005 requests. Each budget increase on this form must have a corresponding **Form 400.** All "total" rows and columns are automatically calculated by the spreadsheet.

Form 151, Department Budget Increase Summary - FY 2004 Supplementals, provides a summary of all department FY 2004 one-time budget increase requests, ranked in priority order. Each department must submit one **Form 151** summarizing, in priority order, all FY 2004 supplemental requests. Each budget increase on this form must have a corresponding **Form 600.** All "total" rows and columns are automatically calculated by the spreadsheet.

b) FORMS TO BE PREPARED AT THE DIVISION/LINE ITEM (200) LEVEL

Form 200, Line Item Revenue and Expenditure Category Summary, presents the line item financing and expenditures. This form must be completed for each line item. Totals for this form will be provided by accumulating **Form(s) 300 - Program Revenue and Expenditure Category Summary**. Beginning balances must equal the absolute value of the closing balances for the previous year. The amounts on the Total Expenditures line must equal the amounts on the Total Financing line. All figures must be rounded to the nearest $100. All "total" rows and columns, plus the percentage increase are automatically calculated by the spreadsheet.

Form 201, Program Summary Within Line Item, shows past expenditures and current requests for all programs in a line item. This form must be completed for each line item. Totals for this form are provided by accumulating **Form(s) 301 - Program Expenditure Detail**. The amounts on the Total Expenditures line for **Form 201** must equal the amounts on both the Total Expenditures and Total Financing lines on **Form 200**. All "total" rows and columns, plus the percentage increase are automatically calculated by the spreadsheet.

Form 210A, Statement of Purpose and Justification for Nonlapsing Authority, complies with legislative intent language found in HB 1, Appropriations Act, line item 4, as passed in the 2003 General Session. This intent language requires all appropriations subcommittees to provide a statement of purpose and justification to the Executive Appropriations Committee whenever the subcommittee approves nonlapsing authority for a state agency or institution. This form is to assist the appropriations subcommittees in carrying out their charge.

Form 210B, Nonlapsing Summary by Line Item, identifies requests for nonlapsing funds, should these funds become available, for anticipated amounts carried forward from FY 2004 for use in FY 2005. Show the requested amount by general expenditure category by line item. Use "other" category only when an item cannot be incorporated into existing listed categories.

Form 225, Schedule of Fees, provides information on fees and proposed fee increases. List the title of all fees, both authorized and proposed. Give the current rate of existing fees, the proposed rate for new fees or fee rate changes, and the percent increase (automatically calculated by the spreadsheet) where applicable. The estimated number of units will be used to calculate the estimated total revenue from each source of fees. State the purpose for any proposed fee rate increase or increase in the number of fee units. For a definition of "regulatory fee", see UCA 63-38-3.2(1)(d).

Form 250, Operation and Maintenance Expenditures, shows operation and maintenance costs, related FTEs, and related square footage by division. Agencies that track these costs at the department level may prepare a single form for their agency. All "total" rows and columns, plus the percentage increase are automatically calculated by the spreadsheet.

c) FORMS TO BE PREPARED AT THE PROGRAM (300) LEVEL

Form 300, Program Revenue and Expenditure Category Summary, lists the categories of expenditure and sources of funding for a given program. Beginning balances must equal the absolute value of the closing balances for the previous year. The Total Financing must equal Total Expenditures, and all figures must be rounded to the nearest $100. Include full-time equivalents (FTEs) for all three years.   All "total" rows and columns, plus the percentage increase are automatically calculated by the spreadsheet.

Form 301, Program Expenditure Detail, summarizes each specific program by object of expenditure. This form must be completed for each program. Use as many lines as needed for each object of expenditure. Add additional forms, if necessary. Total Expenditures on **Form 301** must equal Total Expenditures on **Form 300**. All "total" rows and columns, plus the percentage increase are automatically calculated by the spreadsheet.

Form 330, Program Salaries Summary, provides salary and benefit expenditures by individual position and class title for the current authorized year. This form must be completed for each program in which salaries and wages are expended. Show all approved positions, including vacancies, to account for all personal services expenditures for the current fiscal year. Use as many pages as necessary. All "total" rows and columns are automatically calculated by the spreadsheet.

Form 333, Detail of Employee Benefits, provides a framework to accumulate employee benefits. Make computations for the benefits according to the most current employer contribution rates. Insert rates, as appropriate. For Health and Dental insurance, use a weighted average rate for each of the three categories, which best represents the total expenditure. All "total" rows and columns are automatically calculated by the spreadsheet.

Form 334, Cost-of-Living Adjustment (COLA), shows the additional costs of a one percent change in personal services, based upon a cost-of-living increase (COLA). See the section on Personal Services in *State of Utah FY 2005 Budget Guidelines* for assistance in determining the source of funds for these adjustments. All "total" rows and columns are automatically calculated by the spreadsheet.

Form 335, Performance and Productivity (Merit), shows the additional costs for a one percent change in personal services, based upon a performance and productivity (merit) increase. See section on Personal Services in *State of Utah FY 2005 Budget Guidelines* for assistance in determining the source of funds for these adjustments. All "total" rows and columns are automatically calculated by the spreadsheet.

Form 360, Program Description, identifies and describes programs and lists goals, objectives, and performance measures at the program level. Please include a five year history of the three most important performance measures for this program, plus projections for FY 2004 and FY 2005. A separate **Form 360** must be filled out for each program within a budgetary line item or 200-level organization.

Form 361, Performance Measures Inventory, is simply used to list each performance measure your agency currently uses to evaluate each program, as well as the most recent value for each measure. A separate **Form 361** must be filled out for each program within a budgetary line item or 200-level organization.

Form 370, Federal Funding Detail, provides budgetary information and funding sources for programs receiving federal assistance. Complete a separate **Form 370** for each program receiving federal assistance. Include federal amounts, percent of required state match, required dollar amount for state maintenance of effort, and list all funding sources used to meet the match requirement. Also include under "comments" if the program utilizes more state funds than are required to meet the state match.

Form 371, Summary of Dedicated Credits, provides budgetary information for dedicated credits using the FINET accounting system. This form must be completed by any program receiving dedicated credits. Please fill out this form to provide the dedicated credit detail information. First, list the name of the dedicated credit. Next, list the largest state programs funded with each dedicated credit, as well as the related percent. Also, provide the associated authority reference (i.e. UCA reference, Administrative Rule, etc.), as well as the FINET account code. Show the amounts for the Actual, Authorized, and Request years. Finally, show up to four rates for the dedicated credit and briefly describe the method used to determine the rate.

Form 383, Leases, is necessary per UCA 63A-3-103 and UCA 63-38-2, which require a complete analysis of lease obligations entered into by state agencies. Any agency with either capital or operating leases must prepare and submit these forms as part of the budgeting process. The criteria for the lease categories are:

> **Capital Leases** (meets **one** of the following criteria): 1) Title transfers to the purchaser; 2) there is a bargain purchase option; 3) the lease term is greater than 75% of the asset's remaining useful life (this does not require capital lease classification if the beginning of the lease term falls within the last 25% of the total estimated economic life of the property); or 4) the net present value of the lease payments is greater than 90% of the current fair market value of the asset (this does not require capital lease classification if the beginning of the lease term falls within the last 25% of the total estimated economic life of the property).
>
> **Operating Leases** (meets **all** of the following criteria): 1) the lease does not meet any of the capital lease criteria (generally rent); 2) the lease cannot be canceled; and 3) the lease does not expire within one year.

Form 383 should include information concerning current leases and newly requested leases. For capital leases, it is necessary to list the projected principal and interest payments for the years listed. For operating leases, only the annual payment is required. For capital leases, the payment on the principal should equal the amount in object 7301 (Loan Repayment), and the payment on the interest should equal the amount in object 6266 (Capital Lease Interest). For operating leases, the total annual payment should equal the amount in objects 6161-6166 (facility related), 6587-6588 (DP related), and 6265 (Interest & Carrying Charges).

Form 383A, Requested Lease Detail, must be completed for all leases requested. Completion of this form requires the following: 1) description of the item to be leased; 2) lease period in years; 3) interest rate (for capital leases only); 4) projected annual payments for the years listed (for capital leases, specify how much is principal and how much is interest); and 5) total.

Form 400, Request for Increase in Funds for FY 2005 Budget, must be completed to describe and to justify all requests for additional resources above the base budget. Refer to the *State of Utah FY 2005 Budget Guidelines* for appropriate directions.

Use a separate **Form 400** for each FY 2005 ongoing or one-time budget increase request, and **organize them in priority order**. This form should include: 1) descriptive title of the budget increase; 2) the priority ranking of this budget increase request as part of a continuous ranking of all requests for the entire department; 3) circled indicators of ongoing vs. one-time and whether legislation is needed; 4) the authority reference mandating this request; 5) a three year history of appropriate workload measures and projections for FY 2004 and FY 2005; 6) the related goals and objectives, and a five year history of the performance measures related to this request plus projected measures for FY 2004 and FY 2005; and 7) the estimated Financing and Expenditures. Round all figures to the nearest $100. Indicate any additional funds which might be required for this request in future years.

Form 600, Request for Funds for FY 2004 Supplemental, must be completed to describe and justify all requests for FY 2004 supplemental appropriations. Refer to the *State of Utah FY 2005 Budget Guidelines* for appropriate directions.

Use a separate **Form 600** for each FY 2004 one-time supplemental request, and organize them in priority order. This form should include: 1) descriptive title of the budget increase; 2) the priority ranking of this budget increase request as part of a continuous ranking of all requests for the entire department; 3) circled indicators of ongoing vs. one-time and whether legislation is needed; 4) the authority reference mandating this request; 5) a three year history of appropriate workload measures and projections for FY 2004 and FY 2005; 6) the related goals and objectives, and a five year history of the performance measures related to this request plus projected measures for FY 2004 and FY 2005; and 7) the estimated Financing and Expenditures. Round all figures to the nearest $100. Indicate any additional funds which might be required for this request in future years.